



U.S. DEPARTMENT OF THE TREASURY

International Electronic Federal Tax Payment/Deposit Instruction Booklet

F E B R U A R Y 2 0 0 6

*For U.S. Tax Payments Through
U.S. Based Financial Institutions*





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Who Should Use This Book?

This instruction booklet is designed for taxpayers and financial institutions outside the United States that make U.S. federal tax payments in U.S. dollars. It is intended to be used by **individual and business taxpayers, and Financial Institutions, Withholding Foreign Partnerships and Withholding Foreign Trusts** that make U.S. federal tax payments or deposits.

What is EFTPS?

The Electronic Federal Tax Payment System—EFTPS—is a service offered free from the U.S. Department of the Treasury. EFTPS was implemented in 1996 by the Internal Revenue Service (IRS) and Financial Management Service (FMS) to help individual and business taxpayers pay all their federal taxes electronically—via the Internet or phone, or through their Financial Institution.

Taxpayers can make tax payments daily, weekly, monthly or quarterly through EFTPS ACH Debit or EFTPS ACH Credit. All payments processed via EFTPS must settle through U.S. based financial institutions. U.S. based financial institutions generally include commercial banks, mutual savings banks, federal savings banks, savings and loan associations, credit unions, and bankers' banks chartered in the United States.

Who Should Use EFTPS?

Individuals can use EFTPS to make their Form 1040ES quarterly estimated tax payments, as well as other federal tax payments.

Business taxpayers and financial institutions can use EFTPS to make all U.S. federal tax payments.

“Tax Payments” and “Tax Deposits”
EFTPS is designed to accept tax payments and tax deposits for all business and individual IRS Tax Forms, including quarterly, monthly or weekly tax deposits, as well as tax payments with an IRS return or notice. Throughout the book, these terms are used interchangeably.



How Does EFTPS Work?

EFTPS was designed to give taxpayers choices—convenient ways to make their federal tax payments according to their business operations and personal lifestyle. Taxpayers can choose EFTPS ACH Debit or EFTPS ACH Credit.

► **EFTPS ACH Debit**

Individual and business taxpayers can make tax payments by entering payment instructions using EFTPS online or EFTPS phone. Taxpayers can use either of these methods to pay U.S. federal taxes 24 hours a day, 7 days a week. Both EFTPS ACH Debit methods move funds through the Automated Clearing House (ACH) System as Debits. At least one calendar day prior to tax due date, the taxpayer uses the Internet or phone to send their tax payment instructions to EFTPS. Based on the tax payment instructions, EFTPS initiates a debit against the designated bank account and the taxpayer's tax records are automatically updated with the IRS on the requested settlement date. The taxpayer receives an immediate Electronic Funds Transfer (EFT) Acknowledgement Number as a receipt of the transaction.

► **EFTPS through a financial institution (for Businesses only)**

Business taxpayers may elect to make deposits using ACH Credit. The taxpayer or the taxpayer's bank must request that a U.S. based financial institution send the funds to the U.S. Treasury using an ACH Credit through the U.S. based ACH system.

Business taxpayers may also use the Same-Day Fedwire method to make a tax deposit. With SWIFT messaging protocol, taxpayers must request that a U.S. based Financial Institution initiate a Fedwire funds transfer to the U.S. Treasury. The funds will be transferred to the U.S. Treasury's account and the taxpayer's records will be updated with the IRS. The taxpayer's Financial Institution receives an electronic confirmation of the transaction.

Payment Options

► **EFTPS ACH Debit (for Individual and Business Taxpayers)**

- **EFTPS online** (<http://www.eftps.gov>)
- **EFTPS by phone** (800-650-3345 * or 720-332-3780)

► **EFTPS through a financial institution (for Business Taxpayers only)**

- **ACH Credit – can be used through a U.S. Based Financial Institution.**
- **SWIFT Messaging/Same-Day Fedwire**

Obtain Payment History

With EFTPS ACH Debit, taxpayers can access the last 16 months of their payment history for all EFTPS payments and deposits. For EFTPS online, users select “Payment History” and follow the navigation buttons for direction. For EFTPS phone, users call EFTPS Customer Service (800-650-3345* or 720-332-3780) and listen to the phone prompts, or wait for a Customer Service Representative for assistance.

Security

The PIN (Personal Identification Number) must be used in combination with an EIN/SSN to gain access to EFTPS for payment history or to make payments via EFTPS ACH Debit. Taxpayers have complete and exclusive control over their PIN. The U.S. government does not have access to their PIN. With EFTPS online taxpayers must use an Internet Password that, when used in combination with an Employer Identification Number (EIN), or Social Security Number (SSN) and PIN, gives added security online.

*** In order to access the EFTPS toll free number, the caller must obtain the International Access Telephone Code for the country from which the call is made. (See page 32 for additional information).**



How to Enroll in EFTPS

Taxpayers can enroll in EFTPS through...

- EFTPS online at www.eftps.gov
or
- Complete IRS Form 9779 Business Enrollment Form or IRS Form 9783 Individual Enrollment Form. Forms are available by calling EFTPS Customer Service at 800-650-3345 or 720-332-3780.

EFTPS ACH Debit (Online or Phone) New Enrollment Entity and ACH Pre-notification Validation

New enrollment taxpayer data entered via EFTPS ACH Debit will undergo a process for entity and prenote validation. This process verifies the accuracy of taxpayer data entered via EFTPS online or EFTPS phone. Upon successful validation of entity or prenote taxpayer data, the taxpayer will be mailed a PIN letter. Taxpayers will be notified of failed entity or prenote validation by a letter from the EFTPS Customer Service Center.

Changes to Enrollment Information

NOTE: Please retain the EFTPS Confirmation/Update Form received with the enrollment confirmation package. The taxpayer needs to use this form for any changes to enrollment information in the future.

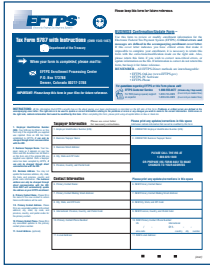
Changes to Taxpayer Information

If the taxpayer has changes to the IRS Taxpayer Information on the EFTPS Confirmation/Update Form (lines 1 through 5), the taxpayer must contact the IRS to make changes. IRS Taxpayer Information includes:

- EIN/SSN
- Business or Primary Taxpayer Name
- Joint Filer's Taxpayer Identification Number (SSN), if applicable
- Taxpayer Street Address, City, State, Zip Code, or Province, Country and Postal Code

The IRS Taxpayer Customer Service telephone number is: 800-829-1040 for Individuals or 800-829-4933 for Business. Please contact the IRS at this number to receive instructions for making changes to any of the above information.

Changes to Information using the EFTPS Confirmation/Update Form



If you have changes to:

- Primary Contact Name
- Primary Contact Address
- Primary Contact Telephone Number
- Payment Amount Limits
- Financial Institution Information

The EFTPS Confirmation/Update Form received confirming successful completion of EFTPS enrollment can be used to make all changes. Once the changes have been made in the appropriate fields on the Confirmation Update form, the taxpayer should sign and mail to the address shown on the form. If the Confirmation/Update Form has been misplaced, call EFTPS Customer Service at 800-650-3345 or 720-332-3780.

Changes to Contact Information and Optional Payment Amount Limits using EFTPS Online: www.eftps.gov

To change contact information through EFTPS online.

- 1 Go to www.eftps.gov
- 2 Select on the "Edit Enrollment Information" under the "enrollment" tab.
- 3 Follow the on-screen instructions after logging on.

Changes to U.S. Financial Institution Information Using EFTPS Online: www.eftps.gov

- 1 Go to www.eftps.gov
- 2 Select "My Profile" and then click on the "Edit Financial Institution Information" tab.
- 3 Follow the on-screen instructions. Once changes have been verified the taxpayer will receive new Confirmation materials and a new PIN (under separate cover) via U.S. mail.

Taxpayers must sign the EFTPS Confirmation/Update Form or EFTPS will not be able to process changes.

continued



► **Changes to U.S. Financial Institution Information by Phone**

Financial Institution information can only be changed using the phone.

- 1 Call 800-650-3345 or 720-332-3780.
- 2 Follow the phone prompts.
- 3 Press 3 to add new bank account information.
- 4 Enter new financial institution information.

If there are scheduled payments associated with the old financial institution account number, the taxpayer will need to keep this account active until those payments have been completed or cancel the scheduled payments and re-initiate them on the new bank account. Please see “How to Cancel a Tax Payment” on page 10 for cancellation guidelines.

Each bank account has a separate PIN. The taxpayer will receive the new PIN under separate cover by mail. Once the PIN for the new financial institution and account has been received, the taxpayer will need to contact EFTPS Customer Service for information on deleting the old PIN, previous financial institution, and account number information if it is no longer needed.

► **How to Request Additional PINs, Replace, Cancel or Disable a PIN**

Contact EFTPS Customer Service at 800-650-3345 or 720-332-3780. The following steps will occur during the call:

- 1 EFTPS Customer Service Representative will ask for the taxpayer’s EIN/SSN and Enrollment Trace Number from the EFTPS Confirmation/Update Form. If taxpayer asks to cancel/disable a PIN, the PIN is needed as well.

After the EIN/SSN, PIN and Enrollment Trace Number have been verified, the taxpayer will request that EFTPS replace, cancel or disable the existing PIN or issue additional PINs.
- 2 *For a single PIN* that has been misplaced, forgotten or compromised, that PIN will be cancelled. EFTPS will not issue a new PIN unless specifically requested.
- 3 *For multiple PINs* assigned to different parties, EFTPS will only cancel/disable the PIN according to the Trace Number provided. A new PIN will not be assigned unless specifically requested.

- 4 *If a replacement PIN is requested* the new PIN will be mailed to the Primary Contact Address on the enrollment form. (If the taxpayer enrolled using EFTPS online, the new PIN will be mailed to the IRS Address of Record.) The taxpayer will be sent a new PIN via First Class Mail. Please allow time for international mail delivery.

NOTE: If the Enrollment Trace Number cannot be located, please call EFTPS Customer Service for assistance (800-650-3345 or 720-332-3780).

When taxpayers receive a NEW PIN, to use EFTPS online they need to obtain a new Internet Password by calling 800-982-3526 or 720-332-3780.

How to Obtain an Internet Password

- 1 Locate the *Enrollment Trace Number* on the original EFTPS Confirmation/Update Form and PIN letter received by mail when the taxpayer enrolled in EFTPS.
- 2 Call the **EFTPS online Internet Password Number 720-332-3780** and when requested, enter the EIN/SSN, PIN and the last 8 digits of the *Enrollment Trace Number* located on the EFTPS Confirmation/Update Form. You may also call 800-650-3345 and Press 2 to speak to EFTPS Customer Service; inform them you are calling internationally to obtain an Internet Password.
- 3 Follow the instructions received and the Voice Response System will give a temporary Internet Password.

► **How to Change An Internet Password**

Taxpayers are required to change the temporary Internet Password the first time EFTPS online* is accessed...

- Password must be 6 to 12 characters in any combination, with at least one letter and one number.
- The percent (%) and underscore () characters cannot be included as part of an Internet Password.
- **Keep in mind the password is case sensitive...**a capitalized letter must always be capitalized. **For example: "R179\$pSk"**

There is a unique Internet Password for each EFTPS PIN. **Taxpayers should not disclose their Internet Password to anyone. No one from EFTPS will ask for an Internet Password.**

(*If a business taxpayer is required to use EFTPS, having a tax liability of \$200,000 or more during one calender year, those businesses must also change their password every 120 days.)

How to Obtain Additional EFTPS Enrollment Forms

If additional EFTPS Enrollment Forms are needed, please contact EFTPS Customer Service at 800-650-3345 or 720-332-3780.



EFTPS ACH Debit

► How EFTPS ACH Debit Works

- 1 At least one calendar day prior to the tax due date, access EFTPS by the Internet (EFTPS online) or by phone before 8:00 p.m. U.S. Eastern Time (ET). (See World Time Zone map on pages 30-31.) EFTPS will prompt the taxpayer for the necessary information to complete the tax payment.
- 2 The system processes the information reported and when accepted, the taxpayer receives an EFT Acknowledgement Number. The EFT Acknowledgement Number should be kept with the taxpayers records in case of questions at a later date.
- 3 Once the tax payment instructions are accepted, EFTPS will originate an ACH Debit transaction against the designated U.S. bank account on the payment date indicated.
- 4 The funds will be transferred to the U.S. Treasury's account and the tax data will be reported to the IRS to update the taxpayer's tax records on the tax due date.

► Payment Scheduling

With EFTPS ACH Debit, taxpayers do not have to wait until the day before the tax due date to make a tax payment. EFTPS ACH Debit offers a payment scheduling feature. Businesses may schedule tax deposits up to 120 days in advance of the tax due date; individuals may schedule tax payments up to 365 days in advance of the tax due date. EFTPS will store the tax payment instructions and the financial institution account will be debited on the tax due date that is chosen.

► EFTPS Online

Tax payment instructions through EFTPS online must be completed before 8:00 p.m. U.S. Eastern Time (ET) at least one calendar day prior to the tax due date. (See Appendix for World Time Zone Map on pages 30-31.)

How to Make a Tax Payment Using EFTPS Online: www.eftps.gov

- 1 Select "Payments."
- 2 Select "Make a Tax Payment."
- 3 Enter tax form, tax payment type, subcategory information (if applicable), tax period, settlement date, and tax payment amount. All information can be reviewed, allowing the taxpayer to make any changes before the payment is submitted.

See Appendix, pages 17-19 for a listing of IRS Tax Forms.

- 4 Click "Make Payment." After "Make Payment" is clicked, the taxpayer will be able to print the payment information for their files.
- 5 The taxpayer will receive an EFT Acknowledgement Number as a receipt of the payment instructions. The taxpayer should keep this number for their permanent records. The payment confirmation page may also be printed for tax records.

EFTPS will initiate a debit against the designated U.S. bank account on the tax due date indicated. The taxpayers records will be updated with IRS on the tax due date.

How to Cancel a Tax Payment Using EFTPS Online: www.eftps.gov

A scheduled tax payment may be cancelled up to 8:00 p.m. U.S. Eastern Time (ET) at least two business days prior to the settlement date. Before accessing EFTPS to cancel tax payment instructions, the taxpayer will need the EFT Acknowledgement Number for the tax payment to be cancelled. (Refer to the World Time Zone map on pages 30-31.)

To cancel a payment through EFTPS online...

- 1 Go to www.eftps.gov
- 2 Select "Cancel a Payment" under "Payments".
- 3 Follow the online prompts.

► EFTPS by Phone

Practice First

The taxpayer can practice making a tax payment prior to actually initiating the first live tax payment. The EFTPS practice system offers the taxpayer the opportunity to become familiar with the script prompts and become comfortable using the phone keypad to enter the appropriate information and guide the taxpayer through a sample tax payment. To access the EFTPS Practice System call 800-572-8683.

How to Make a Tax Payment Using EFTPS by Phone

- 1 Gather all information and enter it on a photocopy of the EFTPS Tax Payment Worksheet (see pages 23-24).
- 2 Call the tax payment number. (800-650-3345 or 720-332-3780)
- 3 Follow the Voice Prompts.
- 4 Record the EFT Acknowledgement Number.

EFTPS by phone may be accessed 24 hours a day, 7 days a week.

continued



NOTE: A blank EFTPS Tax Payment Worksheet is on pages 23-24. Make several photocopies of this worksheet to use when making future tax payments through EFTPS ACH Debit.

Here are the voice prompts a taxpayer will hear when making an EFTPS federal tax payment using the Voice Response System (see worksheets on pages 23-24):

- 1 Enter your 9-digit Taxpayer Identification Number (TIN).
- 2 Enter your 4-digit Personal Identification Number (PIN).
- 3 For a payment, press 1. For a cancellation, press 2.
- 4 Enter the Tax Form followed by the pound (#) sign.
- 5 System will prompt for the tax type for tax form selected.
- 6 Enter the last 2 digits of the tax filing year for this payment.
(Businesses: if the fiscal year does not correspond to the calendar year, the taxpayer will be prompted to enter 2 digits for the month their fiscal year ends.)
- 7 Enter the 2-digit tax filing month for this payment.
(NOTE: depending on the tax form, taxpayers may not receive this prompt.)

How to Cancel a Tax Payment Using EFTPS Phone

A scheduled tax payment may be cancelled up to 8:00 p.m. U.S. Eastern Time at least two business days prior to the settlement date. Before accessing EFTPS to cancel a tax payment instructions, the taxpayer should have the EFT Acknowledgement Number for the tax payment to be cancelled.

The following are steps the taxpayer will be prompted to make a cancellation:

- 1 Dial 800-650-3345 or 720-332-3780.
- 2 Enter the nine-digit EIN/SSN.
- 3 Enter the four-digit Personal Identification Number (PIN).
- 4 Press 2 (to cancel a tax payment).
- 5 Enter the EFT Acknowledgement Number for the tax payment to be cancelled. (The 8-digit EFT Acknowledgement Number is from the original tax payment).

- 6 The voice response system will repeat the payment information pertaining to the EFT Acknowledgement Number entered in step 5.
- 7 If the information in step 6 is correct, press 1 and record the Cancellation Number.

NOTE: If the EFT Acknowledgement Number cannot be located, please call Customer Service at 800-650-3345 or 720-332-3780.

EFTPS Payments using a U.S. Based Financial Institution

► ACH Credit

Business taxpayers may choose to use a service offered by U.S. based financial institutions to make their federal tax deposits through EFTPS. Taxpayers are encouraged to check with their U.S. based financial institution to make sure it offers an ACH Credit origination service and that the taxpayer is eligible to use the service. Please inquire about any fees and be aware of the financial institutions' deadlines.

The taxpayer or their bank must request that a U.S. based financial institution send tax deposit funds to the U.S Treasury using an ACH Credit through the ACH system. Financial institutions must use formatted record layouts for transmitting payments and data. CCD+ TXP Addenda record layouts are contained in the "Financial Institution Handbook for EFTPS," available online at www.fms.treas.gov

► SWIFT Messaging/Same-Day Fedwire®

General Financial Institution Transfer – MT103 or MT202

Business taxpayers or their bank may use a SWIFT message to instruct a U.S. based financial institution to initiate a funds transfer (via the U.S. based Fedwire application) for the tax payment. Fedwire transactions flow between U.S. based financial institutions and the Federal Reserve Electronic Tax Application (FR-ETA), as an Agent of the U.S. Treasury.

All business federal tax types and forms can be paid using Same-Day Fedwire. This method is considered a “same-day” payment, and does not allow for scheduling payments in advance. This means that FR-ETA will process the Fedwire on the same day it receives the payment instructions from the U.S. based financial institution.

The U.S. based financial institution must send the Fedwire by 5:00 p.m. U.S. Eastern Time. U.S. based financial institutions may set an earlier cutoff time to receive taxpayer payment instructions.

U.S. based financial institutions are encouraged to review the "Making Same-Day Federal Tax Payments in EFTPS," online at: <http://www.frb-services.org/Treasury/pdf/Sameday.pdf>

continued



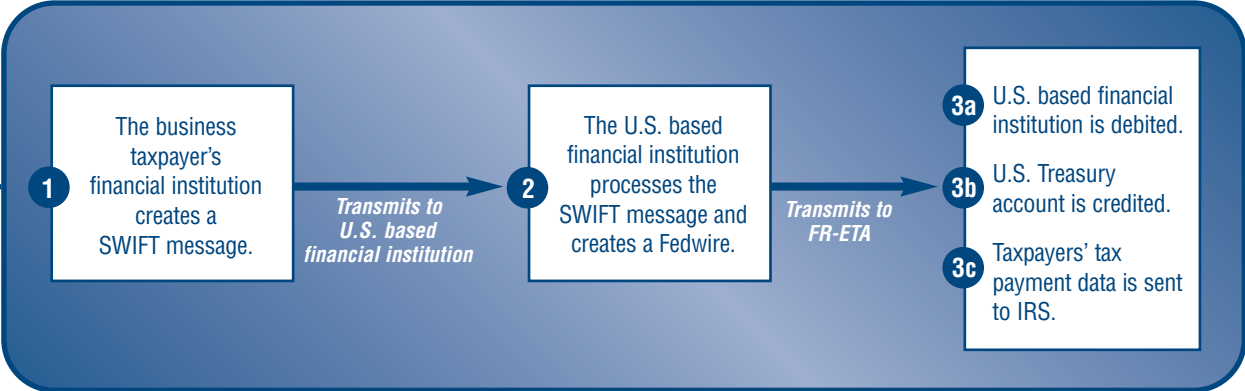
► **SWIFT Messaging/Same-Day Fedwire®** (continued)

Financial institutions can also call the FR-ETA's Customer Service Unit at 800-382-0045, or 612-204-6170, M-F (except for Federal Holidays), 8:45 a.m. – 5:30 p.m. Eastern Time, or send e-mail to: Mpls.ETACBAF@mpls.frb.org for inquiries only. E-mails will generally receive a response within 2 business days. **Payment of U.S. federal tax payments cannot be made via e-mail.**

The following pages provide guidelines on formatting a SWIFT MT103 message or a SWIFT MT202 message to successfully instruct a U.S. based financial institution to initiate a funds transfer (via the U.S. based Fedwire application) for a tax payment.

All business Tax Forms and Tax Types can be paid through SWIFT/Fedwire.

► **SWIFT/Fedwire Flow**



MT103 SWIFT Messages Format

Status	Field/Tag	Field Name	Content/Options
Receiver	Output Header, Block 1, BIC	U.S. based Financial Institution	11 characters
Sender	Output Header, Block 2, BIC	Taxpayer/Taxpayer's Financial Institution BIC	11 characters
Mandatory	20	Transaction Reference Number :20:222223333	16x
Mandatory	32A	Value Date, Currency Code, Amount :32A:021218USD555,01	
Mandatory	MT 100: 50	Ordering Customer :50: Anyone Ltd	4*35x
	MT103: 50K	Ordering Customer (full name and address) :50K:/87654321 Anyone Ltd	optional party identifier 4*35x
Mandatory	56D	Intermediary Institution :56D://FW091036164 FRB MPLS FR-ETA	
Mandatory with 56D	57D	Beneficiary Institution :57D:/20092900 IRS Jane Smith 212.765.4321	Contact Name and Telephone Number optional but encouraged
Mandatory	59	Beneficiary :59:/987654321:ANYO: Anyone Ltd: 09455:05:12: where 987654321 = EIN ANYO = Name Control Anyone Ltd = Name 09455 = Tax Type code 05 = Tax year 12 = Tax month	optional party identifier 4*35x
Mandatory	71A	Details of Charges :71A:OUR	Bank fees not to be deducted from this transaction



Instructions to U.S. based Financial Institutions for Converting MT103 SWIFT Messages to Fedwire Funds Format for EFTPS Same-Day Payments

MT103 SWIFT Messages		Fedwire Funds Format	
Status Field/Tag	Field Name & Description	Field Name	Typecode 1000 (value)
SWIFT Receiving Institution	Output Header, Block 1, BIC (11 characters)	{3100} Sender ABA and Name	ABA and Short Name of U.S. based Financial Institution
Transaction Amount	:32A: 1 st subfield for Value Date (6 positions YYMMDD) 2 nd subfield for Currency Code (USD) 3 rd subfield for amount (14 positions plus decimal comma; maximum of 13 positions for Fedwire) :32A:021218USD555,01 (comma indicates decimal point in amount)	{2000} Amount	Total payment amt. * with commas and decimal point. The amount must be numeric, greater than \$0.00 and less than \$10 billion. The dollar sign is not required. 555.01
Ordering Customer	:50: Anyone Ltd IRS	{5000} Originator	FR-ETA maps this field
Intermediary Institution	:56D://FW091036164 FRB MPLS FR-ETA	{3400} Receiver ABA Number and Name (9 digit)	091036164 FRB MPLS FR-ETA
Beneficiary Type	Based on the SWIFT MT used, and fields 50/59.	{3600} Business Function Code	CTR
Beneficiary's Bank	57D:/20092900 IRS Contact Name and Telephone Number is optional but encouraged	{4100} Beneficiary FI	D20092900 IRS Contact Name and Telephone Number is optional but encouraged
Beneficiary	:59:4*35x and opt'l party identifier (Tax ID Number - EIN; Name Control; Name; Tax Type; Year; Month) :59:/987654321:ANYO: Anyone Ltd: 09455:05:12:	{4200} Beneficiary	*9Taxpayer ID Number: Name Control: Taxpayer Name: Tax Type:Tax Year: Tax Month: 9987654321:ANYO: Anyone Ltd: 09455:05:12:
Sending Institution	Output Header, Block 2, BIC (11 characters)	{5100} Originator	FR-ETA ignores this field.
SWIFT Details of Charges Field	:71A:OUR This asks the SWIFT Receiver to NOT deduct any bank charges from the principle amount of the transaction.	{3700} Charges	FR-ETA ignores this field.

*NOTE: Fedwire requires an ID Code in the first position of this field. The U.S. Financial Institution will provide the ID Code. While the ID Code is required by Fedwire, FR-ETA ignores that first position and starts reading at the second position on Federal tax payments.

MT202 SWIFT Message Format

Status	Field/ Tag	Field Name	Content/ Options
Receiver	Output Header, Block 1, BIC	U.S. based Financial Institution	11 characters
Sender	Output Header, Block 2, BIC	Taxpayer/Taxpayer's Financial Institution BIC	11 characters
Mandatory	20	Transaction Reference Number :20:2222233333	16x
Mandatory	21	Related Reference :21: 987654321 where 987654321 = EIN	16x
Mandatory	32A	Value Date, Currency Code, Amount :32A:021218USD555,01	
Mandatory	52D	Ordering Customer :52D: Anyone Ltd	optional party identifier 4*35x
Mandatory	56D	Intermediary Institution :56D://FW091036164 FRB MPLS FR-ETA	
Mandatory with 56D	57D	Beneficiary Institution :57D:/20092900 IRS Jane Smith 212.765.4321	Contact Name and Telephone Number optional but encouraged
Mandatory	58D	Beneficiary :58D:/987654321:ANYO: Anyone Ltd: 09455:05:12: where 987654321 = EIN ANYO = Name Control Anyone Ltd = Name 09455 = Tax Type code 05 = Tax year 12 = Tax month	Use option "D"



Instructions to U.S. based Financial Institutions for Converting MT202 SWIFT Message to Fedwire Funds Format for EFTPS Same-Day Payments

MT202 SWIFT Message		Fedwire Funds Format	
Status Field/Tag	Field Name & Description	Field Name	Typecode 1000 (value)
SWIFT Receiving Institution	Output Header, Block 1, BIC (11 characters)	{3100} Sender ABA and Name	Originating ABA and Short Name
Transaction Amount	:32A: 1 st subfield for Value Date (6 positions YYMMDD) 2 nd subfield for Currency Code (USD) 3 rd subfield for amount (14 positions plus decimal comma; maximum of 13 positions for Fedwire) :32A:021218USD555,01 (comma indicates decimal)	{2000} Amount	Total payment amt. with commas and decimal point. The amount must be numeric, greater than \$0.00 and less than \$10 billion. The dollar sign is not required. 555.01
Intermediary Institution	:56D://FW091036164 FRB MPLS FR-ETA	{3400} Receiver ABA (9 digit) Number and Name	091036164 FRB MPLS FR-ETA
Beneficiary Type	Based on the SWIFT MT used.	{3600} Business Function Code	BTR (At this time, if the U.S. based financial institution fills this field with "BTR", Fedwire will not reject the transactions)
Beneficiary's Bank	57D:/20094900 IRS Contact Name and Telephone Number is optional but encouraged	{4100} Beneficiary FI	D20092900 IRS Contact Name and Telephone Number is optional but encouraged
Beneficiary	:58D:/987654321:ANYO: Anyone Ltd: 09455:01:12:	{4200} Beneficiary	*9Taxpayer ID Number: Name Control: Taxpayer Name: Tax Type:Tax Year: Tax Month: *9987654321:ANYO: Anyone Ltd: 09455:05:12:

*NOTE: Fedwire requires an ID Code in the first position of this field. The U.S. Financial Institution will provide the ID Code. While the ID Code is required by Fedwire, FR-ETA ignores that first position and starts reading at the second position on Federal tax payments.

IRS Tax Forms

The IRS Tax Table provides the Tax Form Numbers, Form Names and Tax Types that should be used when making tax payments via EFTPS.

IRS Tax Form Number	Form Name	5-Digit Tax Type
► For Business Taxpayers		
1042	Annual Withholding Tax Return for U.S. Source Income for Foreign Persons Federal Tax Deposit Payment due on a return, or an IRS notice	10425 10427
945	Withheld Federal Income Tax Federal Tax Deposit Payment due on a return, or an IRS notice	09455 09457
941	Employer's Quarterly Tax Return (all Form 941 series) Federal Tax Deposit Payment due on a return, or an IRS notice A deficiency assessed by IRS	94105 94107 94104
940	Employer's Annual Unemployment Tax Return Federal Tax Deposit Payment due on a return, or an IRS notice	09405 09407
1120	US Corporation Income Tax Federal Tax Deposit Payment due on a return, or an IRS notice Payment due for an extension Amended return	11206 11207 11202 11200
720	Quarterly Excise Tax Federal Tax Deposit Payment due on a return, or an IRS notice	72005 72007
11-C	Special Tax Return and Application for Registry-Wagering	01117
706GS(D)	Generation-Skipping Transfer Tax for Distribution	70627
706GS(T)	Generation-Skipping Transfer Tax for Terminations	70637
730	Tax on Wagering	07307
926	Return by Transferor of Property to Foreign Corporation, Estate, Trust or Partnership	09267
943	Employer's Annual Unemployment Tax Return Federal Tax Deposit Payment due on a return, or an IRS notice A deficiency assessed by IRS	09435 09437 09434
990	Organization Exempt Income Tax	09907
990BL	Information and Initial Excise Tax Return for Black Lung Benefit Trust and Certain Related Persons	99017
990C	Exempt Cooperative Association Income Tax Return Federal Tax Deposit Payment due on a return, or an IRS notice Payment due on an extension	99026 99027 99022
990PF	Return of Private Foundation Tax Federal Tax Deposit Payment due on a return, or an IRS notice	99036 99037
990T	Exempt Organization Business Income Tax Return Federal Tax Deposit Payment due on a return, or an IRS notice Payment due on an extension	99046 99047 99042
1041	Fiduciary Income Tax Return Payment due on a return, or an IRS notice An estimated return Payment on an extension	10417 10416 10412
1041A	US Information Return – Trust Accumulation of Charitable Amounts	14117
1065	Partnership Return of Income Payment due with form 8800 Payment due with form 8736	10657 10652

continued



IRS Tax Forms *(continued)*

IRS Tax Form Number	Form Name	5-Digit Tax Type
► For Business Taxpayers		
1066	Real Estate Mortgage Investment Conduit Income Tax	10667
1120DISC	Domestic International Sales Corporation Return	11217
2290	Heavy Vehicle Use Tax Return	22907
2438	Regulated Investment Company – Undistributed Capital Gains	24387
3520	Information Return-Creation/Transfer to Foreign Trusts	35207
4720	Return of Certain Excise Taxes on Charities and Other Persons Under Chapter 41 and 42 of the IRC	47207
5227	Split-Interest Trust Information Return	52277
5329	Return for Individual Retirement Arrangement Taxes	53297
5811	Examination Return Preparer Case Closing Document	58117
6069	Return of Excise Tax on Excessive Contributions to Black Lung Trust Under Sec. 4953	60697
8038	Information Return for Tax Exempt Private Activity Bond Issue	80387
8288	U.S. Withholding Tax Return for Disposition by Foreign Persons of U.S. Real Property Interests	82887
8404	Interest Charge on DISC-Related Deferred Tax Liability	84047
8489	Civil Penalty	84894
8612	Return of Excise Tax on Undistributed Income of Real Estate Investment Trust	86127
8613	Return of Excise Tax on Undistributed Income of Regulated Investment Companies	86137
8697	Interest Under the Look-Back Method for Completed Long-Term Contracts	86977
8725	Contracts Excise Tax on Greenmail	87257
8752	Required Payment or Refund Under Section 7519	87527
8804	Annual Return of Partnership Withholding Tax (Section 1446)	88047
8805	Foreign Partners Information Statement of Section 1446 Withholding Tax	88047
8813	Partnership Withholding Tax Payment	88047
8831	Excise Taxes on Excess Inclusions of REMC Residual Interest	86127
CT-1	Railroad Retirement Tax and Unemployment Return Federal Tax Deposit Payment due on a return, or an IRS notice	10005 10007
CT-2	Employee Representatives Railroad Retirement	00027

► **For Business Taxpayers (Tax Forms Filed With Various Tax Types)**

2210 For Form 1041	Underpayment of Estimated Tax by Fiduciaries Fiduciary Income Tax Return	10417
2220 For Form 1120	Underpayment of Estimated Tax for Form 1120 US Corporation Income Tax	11207
2758 For Form 706GS (D) For Form 706GS (T) For Form 1041 For Form 1042 For Form 3520A For Form 8612 For Form 8613 For Form 8804 For Form 8725 For Form 8831	Application for Extension of Time Generation-Skipping Transfer Tax for Distribution Generation-Skipping Transfer Tax for Terminations Fiduciary Income Tax Return Annual Withholding Tax Return for US Source Income of Foreign Persons U.S. Information Return-Creation of or Transfer to Certain Foreign Trust (Includes Form 3520A) Return of Excise Tax on Undistributed Income of Real Estate Investment Companies Return of Excise Tax on Undistributed Income of Regulated Investment Companies Annual Return of Partnership Withholding Tax (Section 1446) Excise Tax on Greenmail Excise Taxes on Excess Inclusions of REMIC Residual Interest	70627 70637 10412 10427 35207 86127 86137 88047 87257 86127
7004 For Form 990C For Form 1120 (all)	Application to File Automatic Extension of Time to File Corporate Income Tax Return	99022 11202

IRS Tax Forms *(continued)*

IRS Tax Form Number	Form Name	5-Digit Tax Type
8736 For Form 1041 For Form 1065 For Form 1066	Application for Automatic Extension of Time to File US Return for a Partnership, REMIC, or for Certain Trusts	10412 10652 10667
8800 For Form 1041 For Form 1065 For Form 1066	Application for Additional Extension of Time to File US Return for a Partnership, REMIC, or for Certain Trusts	10417 10657 10667
8868 For Form 990 For Form 990BL For Form 990PF For Form 990T For Form 1041A For Form 4720 For Form 5227 For Form 6069	Application for Extension of Time to File an Exempt Organization Return Organization Exempt Income Tax Information and Initial Excise Tax Return for Black Lung Benefit Trust and Certain Related Persons Return of Private Foundation Exempt Organization Income Tax Return US Information Return - Trust Accumulation of Charitable Amounts Return of Certain Excise Taxes on Charities and Other Persons Under Chapter 41 and 42 of the IRC Split-Interest Trust Information Return Return of Excise Tax on Excess Contribution to Black Lung Benefit Trust Under Sec. 4953	09907 99017 99037 99047 14117 47207 52277 60697

IRS Tax Form Number	Form Name
► For Individual Taxpayers	
1040 1040A 1040C 1040ES 1040EZ 1040NR 1040PR 1040SS 1040X	U.S. Individual Income Tax Return U.S. Individual Income Tax U.S. Departing Alien Income Tax Return U.S. Declaration of Estimated Income Tax for Individuals U.S. Income Tax Return For Single and Joint Filers With No Dependents U.S. Non-Resident Alien Income Tax Return U.S. Self-Employment Tax Return — Puerto Rico U.S. Self-Employment Tax Return — Virgin Islands, Guam, American Samoa, and Northern Mariana Islands Amended U.S. Individual Income Tax Return

In addition to those listed above, the following Tax Forms can be paid through **EFTPS** online:

706 706A 706GS (D) 709 926 990BL 5329 IRC7803 (C) 8288 8404 8697 8725 11-C CT-2	U.S. Estate Tax Return U.S. Additional Tax Return Generation-Skipping Transfer Tax For Distribution U.S. Gift Tax Return Transfer or Property to Foreign Entity Excise Tax-Black Lung Benefit Trust Return for IRA Taxes Information Return Exempt Private Act Bond Withholding Disposal By Foreign Person U.S. Property Interest Charge DISC-Related Deferred Tax Liability Interest Under Look-Back Method for Completed Long-Term Contract Excise Tax of Greenmail Special Tax Return and Application for Registry-Wagering Employee Representative's Railroad Tax Return
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SWIFT Answer Codes & Definitions

Answer Codes & Definitions (Field 76 for SWIFT MT296 Messages)

- /1/ We hereby confirm that we carried out your order on (1) (YYMMDD)
- /2/ We hereby confirm that the transaction has been effected and advised on (1) (YYMMDD)
- /3/ Further information on details of payment is as follows (1)
- /4/ Identification and address of the beneficiary are as follows (1)
(new field 58a/59).
- /5/ The account should be with (1) (new field 57a).
- /6/ Please credit the account (1) (new field 58a/59).
- /7/ We confirm to you the regularity of the order mentioned in your query, with the following
Authorization Code/Test Key Code word (1)
- /8/ We confirm amendment to your message as requested.
- /9/ We are unable to comply with your amendment request.
- /10/ We authorize you to debit our account.
- /11/ Cover refunded to the credit of (1) (account/place).
- /12/ Stop instructions are not acceptable. (Reason)
- /13/ Stop instructions duly recorded. (Further details, where applicable)
- /14/ Stop instructions valid until (1) (YYMMDD)

Answer Number may contain one or more of the following codes in the cheque truncation environment:

- /15/ Further information on the item per your request is as follows (1)
- /16/ Date, check number and query code (Original or Copy) of cheque sent (1)

Number in bracket, eg., (1), means that supplementary information is required. This supplementary information must be the first information following the code number.

NACHA Reason Codes (for SWIFT MT202 Return Messages)

Return Code	Description
R01	Insufficient Funds
R02	Account Closed
R03	No Account/Unable to Locate Account
R04	Invalid Account Number
R05	RESERVED
R06	Returned per ODFI request
R07	Authorization Revoked by Customer
R08	Payment Stopped
R09	Uncollected Funds
R10	Customer Advises not Authorized
R11	Customer Truncation Entry Return
R12	Branch Sold to Another DFI
R13	Receiving DFI Not Qualified to Participate*
R14	Representative Payee Deceased
R15	Beneficiary or Account Holder Deceased
R16	Account Frozen
R17	FREE FORMAT TEXT (File Edit Record Criteria)
R18	Improper Effective Entry Date*
R19	Amount Field Error*
R20	Non-Transaction Account
R21	Invalid Company Identification
R22	Invalid Individual ID Number
R23	Credit Entry Refused by Receiver
R24	Duplicate Entry
R25	Addenda error*
R26	Mandatory Field error*
R27	Trace Number error*
R28	Routing Number Check Digit error*
R29	Corporate Customer Advises not Authorized
R30	RDFI not Participant in Check Truncation Program*
R31	Permissible Return entry
R32	RDFI Non-Settlement*
R33	Return of XCK entry
R34	Limited Participation DFI*

(*) These codes are generated directly by the ACH operator (Federal Reserve Bank).

continued



Codes to be used for Automated Dishonored Return Entries

R61	Misrouted Return
R62	Incorrect Trace Number
R63	Incorrect Dollar Amount
R64	Incorrect Individual Identification
R65	Incorrect Transaction Code
R66	Incorrect Company Identification
R67	Duplicate Return
R68	Untimely Return
R69	Multiple Errors
R70	Permissible Return Entry Not Accepted

Codes to be used for Automated Contested Dishonored Return Entries

R71	Misrouted Dishonored Return
R72	Untimely Dishonored Return
R73	Timely Original Return
R74	Corrected Return

Tax Payment Worksheet

► **EFTPS-Business Phone Worksheet** (Photocopy this worksheet for future use.)

Phone Number: 1-800-650-3345 or 1-720-332-3780

EIN # _____

PIN # _____

Date of call _____ / _____ / _____

Time of call _____ : _____ a.m./p.m.

To initiate a Tax Payment Press "1", for Other Payments, Press "2"

Enter 3-to 6-digit Tax Form # _____

For Federal Tax Payment Press "1"

Enter 2-digit Tax Filing (year): _____

Enter 2-digit Tax Filing (month): _____

Enter the Tax Payment amount: _____

Remember: Enter cents even if paying a whole dollar amount.
Do not enter a period or decimal before cents.

Information is repeated – To confirm information Press "1"

Social Security amount: _____

Medicare amount: _____

Federal W/H amount: _____

The Settlement Date is: _____

The EFT Acknowledgement Number is:

Photocopy this worksheet for future use.



Tax Payment Worksheet

► **EFTPS Individual Phone Worksheet** (Photocopy this worksheet for future use.)

Although EFTPS can be used for all federal tax payments, this worksheet is designed for use with 1040 Estimated Tax Payments. Photocopy this worksheet for future use.

Phone Number: 1-800-650-3345 or 1-720-332-3780

SSN # _____

PIN # _____

Date of call _____ / _____ / _____

Time of call _____ : _____ a.m./p.m.

To initiate a Tax Payment Press "1"

For a Cancellation Press "2"

Enter 4-digit Tax Form Number: _____

Press "1" for an Estimated Payment Amount

Enter the 2-digit Year for the Tax Period: _____

Enter the 1040 Estimated Tax Payment Amount: \$ _____

Remember: Enter cents even if paying a whole dollar amount.
Do not enter a period or decimal before cents.

The Settlement Date is: _____

The EFT Acknowledgement Number is: _____

IMPORTANT TERMS to know

Here are some important terms you will need to be familiar with to make your payments online or by phone.

- 1. **EFT Acknowledgement Number** – The Electronic Funds Transfer (EFT) Acknowledgement Number is given to you when a payment instruction has been accepted by EFTPS. This number acts as a receipt, and should be used in any correspondence when referring to a specific payment.
- 2. **EFTPS** – Electronic Federal Tax Payment System (EFTPS) is an electronic payment method that allows you to make your federal tax payment by Internet and by phone.
On the date you indicate, EFTPS will initiate a debit against your bank account and your tax records will be updated with the IRS.
- 3. **EFTPS Online** – EFTPS Online is the payment method which allows you to make your federal tax payment over the Internet, as well as view your payment history online. From the convenience of your computer and a secure Internet browser, you can go to the EFTPS web site, www.eftps.gov, where you will find enrollment and payment instructions. EFTPS online also has a glossary and help mechanism to assist you. Remember, you must have an EFTPS Internet Password to access the secure pages on the site.
- 4. **EFTPS Voice Response System (EFTPS by phone)** – To use EFTPS by phone, dial the EFTPS toll-free 800 telephone number and the system will prompt you to enter your tax payment information using the keypad on your telephone. Those taxpayers with rotary dial telephones will be directed to a voice operator to make their tax payments.
- 5. **Enrollment Trace Number** – The unique number found on the EFTPS Enrollment Confirmation/Update Form.
- 6. **Internet Password** – The first time you access EFTPS online you will be required to change your temporary Internet Password to your unique Internet Password for each EFTPS PIN you have. It must be 6 to 12 alpha/numeric characters in any combination, with at least one letter and one number. Keep in mind your password is case sensitive.
- 7. **Required Taxpayers** – If a business has federal tax liabilities of \$200,000 or more in one calendar year, beginning January 1 of the second succeeding year they will be required to use EFTPS for all federal tax payments. For example, if a business pays \$200,000 or more in aggregate tax deposits in 2005, in January 2007 they must begin using EFTPS.
- 8. **Payment Scheduling** – Payment Scheduling offers taxpayers the option of scheduling tax payments up to 120 days in advance of tax due date for businesses and 365 days in advance of tax due date for individuals. EFTPS will store the tax payment instructions and your account will be debited on the settlement date you indicate (by 8:00 p.m. ET). This is especially convenient when making regularly scheduled payments, such as quarterly estimated 1040ES payments.

Remember: You can schedule your payment annually, quarterly, monthly, weekly, even daily. Scheduled payment instructions can be cancelled up to 2 business days before payment settlement date.

- 9. **Personal Identification Number (PIN)** – Your four-digit PIN ensures your secure access to EFTPS and should not be shared. You will use your PIN when you are initiating an EFTPS transaction.

continued



Important Terms *(continued)*

10. **Settlement Date** – The settlement date is the business date of your choice on which your designated bank account will be debited. You can designate which date will be the settlement date; however, for your payment to be considered timely, it must occur no later than the due date for the return or payment. EFTPS will automatically offer the next business day as the settlement date. The EFTPS daily tax payment reporting deadline is 8:00 p.m. ET in order to designate the next business day as the settlement date. Payments made after 8:00 p.m. ET will be applied to the second next business day. Of course, you have the option to select a settlement date further into the future.
- Remember that the settlement date cannot be earlier than the next business day.
- If your tax payment due date falls on a weekend or holiday your payment is treated as timely if it is made to settle on the next business day following the weekend or holiday.
- (Exception: for an Installment Agreement payment, the settlement date must be the business day prior to the weekend or holiday if the due date falls on a weekend or holiday.)
11. **Tax Forms** – EFTPS payments are made in connection with the IRS Tax Forms, such as Form 941 or Form 1040ES.
12. **Taxpayer Identification Number (TIN)** – Your nine-digit Employer Identification Number (EIN) if you are a business or your nine-digit Social Security Number (SSN) if you are an individual.
13. **Tax Payment Instructions** – To initiate your tax payment, you must contact EFTPS online or by phone. EFTPS will prompt you to enter your nine-digit Taxpayer Identification Number (EIN/SSN), four-digit PIN, (Internet Password for EFTPS online), tax type, tax amount, and settlement date. Upon completion of your tax payment instructions, EFTPS will initiate, on the date you indicate, the tax payment transaction against your bank account.
14. **Tax Period** – The tax period is the time period to which a tax form and taxes are related. The tax period is reported as a 2-digit year and/or 2-digit month.
15. **U.S. Based Financial Institution** – U.S. depository institutions generally include commercial banks, mutual savings banks, federal savings banks, savings and loan associations, credit unions, and bankers' banks chartered in the United States.
16. **Withholding Foreign Partnerships or Trusts** – Withholding Foreign Partnerships and Withholding Foreign Trusts are entities that enter into withholding agreements with the IRS whereby the partnerships and trusts agree to withhold tax on payments of U.S. source income made to their partners or beneficiaries. References to Qualified Intermediaries can be interpreted to include Withholding Foreign Partnerships or Withholding Foreign Trusts throughout this document.

Questions & Answers (Q&A)

The following section provides answers to some of the most commonly asked questions concerning EFTPS. Remember, if you have any problems or additional questions please call EFTPS Customer Service available 24 hours a day, 7 days a week.

Q: If I want to use the different EFTPS payment methods (i.e., Internet or phone) do I have to enroll for each separately?

A: No. With EFTPS you only need to enroll once. The payment methods are interchangeable, and all of your electronic payments are linked to your Taxpayer Identification Number: Employer Identification Number (EIN) or Social Security Number (SSN).

Q: What if I lose or forget my Internet Password?

A: You will need to locate your original Enrollment Confirmation materials or PIN letter you received by mail and call 1-800-650-3345 or 1-720-332-3780 and obtain a new temporary password. When prompted enter your EIN/SSN, PIN and the last 8 digits of your Enrollment trace Number (refer to instructions on page 7). If you cannot locate your enrollment materials or PIN letter, please call EFTPS Customer Service.

Q: How often does the EFTPS Internet Password have to be changed?

A: Passwords do not need to be changed, unless the business taxpayer is required to use EFTPS. If you are required to use EFTPS, your Internet Password must be changed every 120 days.

Q: What if I cannot locate my Confirmation or PIN letter?

A: If you cannot locate your Confirmation or PIN letter, please call EFTPS Customer Service.

Q: What taxes can I report and pay through EFTPS?

A: All federal taxes for both businesses and individuals can be paid using EFTPS.

Q: Can I schedule payments in advance?

A: Yes, by using the payment scheduling feature of EFTPS. You can enter your tax payment instructions and select a tax payment due date that is up to 120 days in advance of the tax due date for businesses and 365 days in advance for individuals. EFTPS will store the tax payment instructions and debit your bank account on the tax due date that you indicate. You can always cancel a scheduled tax payment up until 8:00 p.m. ET 2 business days before the settlement date.

continued



Questions & Answers (Q&A) *(continued)*

Q: Can I change a scheduled payment?

A: If you wish to change a payment that has been scheduled, you will need to cancel the payment and initiate a new one containing your changes. You can cancel a scheduled payment up to 2 business days in advance of the scheduled settlement date.

Q: How do I know if my payment information was accepted?

A: You will receive an EFT Acknowledgement Number that serves as proof that instructions were received by EFTPS. You should record and keep all EFTPS EFT Acknowledgement Numbers. You can always check your payment status if you have the EFT Acknowledgement Number of the payment by checking your online payment history or calling EFTPS Customer Service.

Q: What if I make a mistake?

A: For both the Internet and phone, you will be asked to review and confirm your payment information before submitting it. When using the Internet, if you make a mistake in entering your payment information, click the "PREVIOUS" button on your browser to go back to the previous payment screens and correct the error. If your payment has already been submitted and you discover you made a mistake, you can cancel your payment (up to 2 business days in advance of the scheduled settlement date); or you can call EFTPS Customer Service (24/7) for other options.

Q: What is the difference between "settlement date" and "withdrawal date?"

A: They are the same. It is the day the funds are withdrawn from your bank account and credited to your IRS account.

Q: If I have a business do I have to enter "Subcategory" amounts?

A: No, you do not have to enter subcategory amounts. However, if entered, they must add up correctly to the total amount entered.

Questions & Answers (Q&A) *(continued)*

Q: How do I change my bank account information?

A: If you have an active TIN, PIN and Internet Password, you can change your financial institution online by clicking on "My Profile." Note: If you change your financial institution account, you will be issued a new EFTPS PIN for the new bank account. You will also need to request a new Internet Password to accompany your new TIN/PIN combination. If you are closing an account, it is recommended that you wait to receive your new PIN (which will be mailed to your IRS address of record) prior to closing your old account or deleting your old PIN. If you elect not to have your financial institution information verified with your bank, you can self-select a new PIN immediately to continue using EFTPS without waiting for a new PIN by mail.

If you bypass verification, you are responsible for the accuracy of the information you entered, and if it is incorrect, your financial institution may return your payment and you may incur an IRS penalty.

Or you may use the Confirmation/Update Form you received in your Enrollment Confirmation materials to change financial institutions information. Simply enter the correct bank account information in the right-hand column, sign and return to the address provided. To speed the process you may elect not to have your financial institution information verified with your bank. Usually you will receive your PIN within 7-10 days after receipt of your information.

Q: If I move to another bank, or open a new account, can I use my existing PIN?

A: No, you will receive a new PIN any time you change your bank or open a new account.

Q: Can I use EFTPS to make installment agreement payments?

A: Yes, installment agreement payments can be made through EFTPS by the phone and Internet. The Internet has a drop down menu from which "Installment Agreement" payment should be clicked. The EFTPS voice response system will prompt the taxpayer to enter the tax form followed by the pound sign. The taxpayer, will then enter "9465" (followed by the pound sign) for "Installment Agreement" payment.

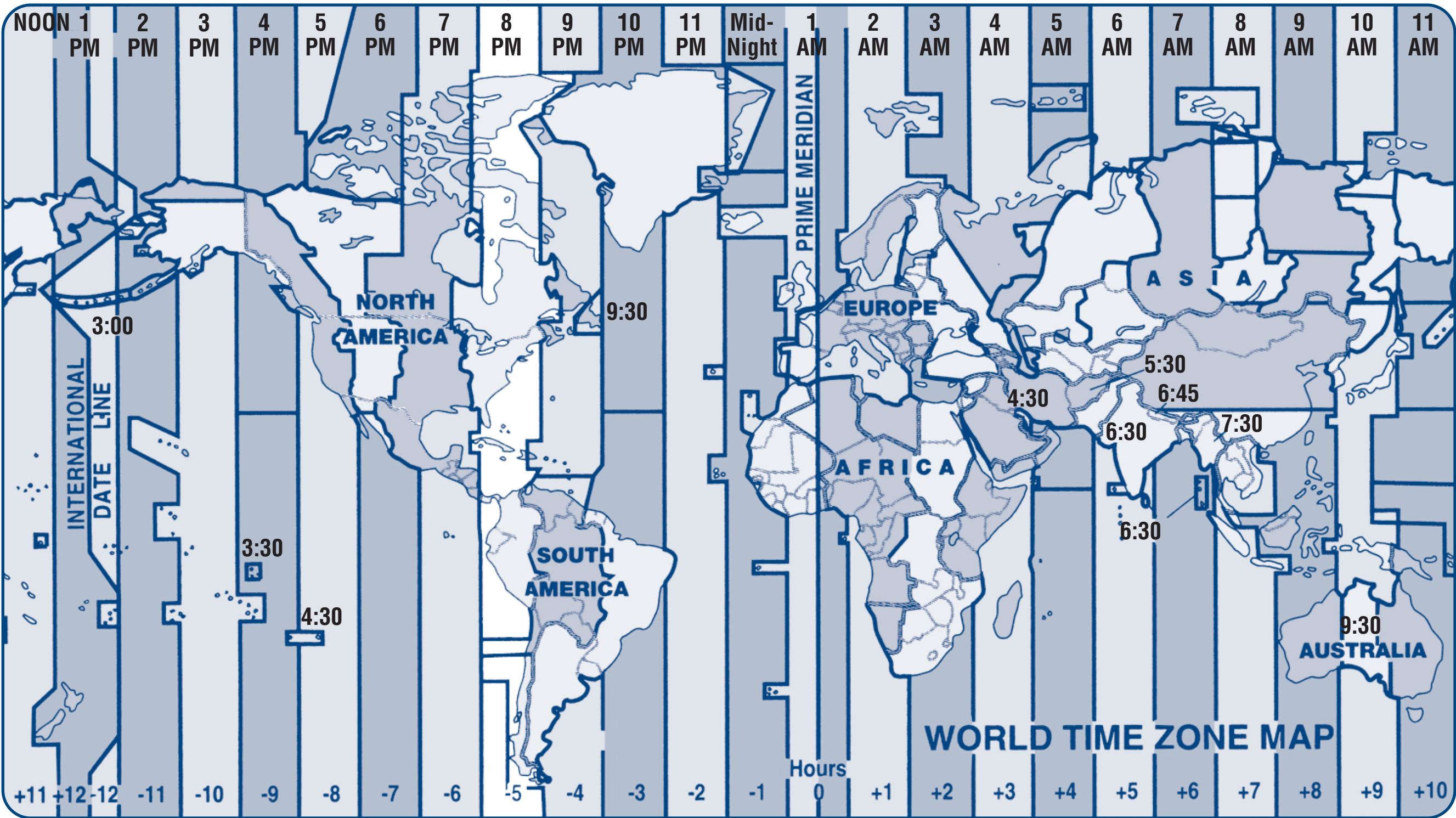
REMEMBER: Your PIN number determines from which bank account the tax payment is going to come. For example, if you have 2 different bank accounts, the PIN will determine from which account the payment will be made.



WORLD Time Zones

8:00 p.m.
U.S. Eastern Time*

Any Questions?
Call EFTPS Customer Service at 1-800-650-3345 or 720-332-3780.



*Note the + or - hours from U.S. Eastern Time to determine the cut-off time to make sure the EFTPS ACH Debit payment is received by 8:00 p.m. U.S. Eastern Time on the day before tax due date.
Same-Day Fedwire deadline is 5:00 p.m. U.S. ET.

EFTPS DEADLINES

EFTPS-ACH Debit
(EFTPS online and EFTPS phone)
Same-Day Fedwire
(SWIFT Messaging)

8:00 p.m. U.S. Eastern Time
1 calendar day in advance of due date
5:00 p.m. U.S. Eastern Time
on payment due date



INTERNATIONAL Access Telephone Codes

In order to access the EFTPS toll free number, **800-650-3345**, an International Access Telephone Code must be used. For example, if calling from Estonia: 800-12001 800-650-3345. The caller will be prompted to press 1 to make a payment or press 2 to speak to a customer service representative.

The following countries have an access code to reach the EFTPS toll free number:

- Puerto Rico*
- Virgin Islands*
- Albania*
- Australia*
- Australian Territories*
- Bahamas*
- Barbados*
- Belgium*
- Bermuda*
- Chad*
- China*
- Estonia*
- France Guam*
- Hong Kong*
- Ireland*
- Italy*
- Japan*
- Jamaica*
- Mexico*
- Netherlands*
- Norway*
- St. Kitts & Nevis*
- Switzerland*
- Thailand*
- United Kingdom*

The following link to international dialing instructions at AT&T provides the directory for each country's code: http://www.business.att.com/bt/dial_guide.jsp

If a country is not listed here, the EFTPS direct number (720-332-3780) will need to be used to access the voice response system and customer service.

EFTPS Contact Information

Function	Toll Free Number*	Direct
Customer Service (24 hours a day, 7 days a week)		
English Speaking:	800-650-3345	720-332-3780
EFTPS by Phone (Payments using EFTPS ACH Debit)		
English Speaking:	800-650-3345	720-332-3780
EFTPS Online: www.eftps.gov		
Customer Service:	800-650-3345	720-332-3780
To Obtain an Internet Password		
Call:	800-650-3345 (Please Press 2 to speak to EFTPS Customer Service, and inform them you are calling internationally to obtain an Internet Password).	720-332-3780
Same-Day Fedwire Customer Service		
Call: Monday through Friday (except Federal Holidays) 8:45 a.m.– 5:30 p.m. U.S. ET	800-382-0045	612-204-6170
E-mail:	Mpls.ETACBAF@mpls.frb.org	
*International Access Telephone Codes (to obtain your access code when using the EFTPS Toll Free Number)		
Web site:	www.business.att.com/bt/dial_guide.jsp	

